

**AMENDMENTS TO THE CLAIMS**

Claims 1.-12. (Cancelled)

13. (New) A material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state, comprising:

a base agent that comprises an elastic polymeric three-dimensional network structure impregnated with a viscous material containing at least an acid and water for contact with skin in use; and

a reactant that contains at least a carbonate and that reacts with the base agent in use so as to generate carbon dioxide,

wherein bubble formation of the generated carbon dioxide is suppressed by resistance by both the elastic polymeric three-dimensional network structure and the viscous material in the base agent.

14. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13, wherein the elastic polymeric three-dimensional network structure is sheet-like.

15. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13, wherein the elastic polymeric three-dimensional network structure is a fibrous or porous absorbent.

16. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13, wherein the viscous material contains at least one thickener selected from the group consisting of sodium alginate, propylene glycol alginate ester, carrageenan, carboxyvinyl polymers, polyvinyl alcohol and polyvinyl pyrrolidone.

17. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13, wherein the viscous material is an emulsion or cream containing at least an acid, water, an oil and a surfactant.

18. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13,

wherein the viscous material contains at least one thickener selected from the group consisting of sodium alginate, propylene glycol alginate ester, carrageenan, carboxyvinyl polymers, polyvinyl alcohol and polyvinyl pyrrolidone;

the acid in the viscous material is at least one selected from the group consisting of malic acid, succinic acid, sodium dihydrogenphosphate, carboxyvinyl polymers, citric acid, L-ascorbic acid and tartaric acid; and

the elastic polymeric three-dimensional network structure is a nonwoven cloth or a sponge.

19. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13, wherein the reactant is a viscous material further containing a thickener and water.

20. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13,

wherein the reactant contains water and at least one thickener selected from the group consisting of sodium alginate, propylene glycol alginate ester, carrageenan, carboxyvinyl polymers, polyvinyl alcohol and polyvinyl pyrrolidone;  
and

the carbonate is sodium hydrogencarbonate.

21. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13,

wherein the viscous material contains at least one thickener selected from the group consisting of sodium alginate, propylene glycol alginate ester, carrageenan, carboxyvinyl polymers, polyvinyl alcohol and polyvinyl pyrrolidone;

the acid in the viscous material is at least one selected from the group consisting of malic acid, succinic acid, sodium dihydrogen phosphate, carboxyvinyl polymers, citric acid, L-ascorbic acid and tartaric acid;

the elastic polymeric three-dimensional network structure is a nonwoven cloth or a sponge;

the reactant contains water and at least one thickener selected from the group consisting of sodium alginate, propylene glycol alginate ester, carrageenan, polyvinyl alcohol and polyvinyl pyrrolidone; and

the carbonate is sodium hydrogencarbonate.

22. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 13, wherein the reactant is supported on a sheet-like or bag-shaped support.

23. (New) The material for preparing an external preparation containing carbon dioxide substantially in a non-bubble state according to claim 22, wherein the support has a side exposed to the atmosphere in use which is covered with a covering material that is impermeable to or has low permeability to carbon dioxide.

24. (New) An external preparation containing carbon dioxide substantially in a non-bubble state, which is obtained during use of the material according to any one of claim 13 through 23.